

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.710 Procedure in Claiming Exemption from Use Tax

TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.710 Procedure in Claiming Exemption from Use Tax

When a purchaser does not incur any Use Tax liability with respect to a particular transaction due to its status as an exempt entity (e.g., the purchaser is a church, charity, school or governmental body that has applied for and obtained an exemption identification number, see Section 130.2007), it must provide its exemption identification number to the retailer at the time of making the purchase in order to document the exempt nature of the transaction.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)